

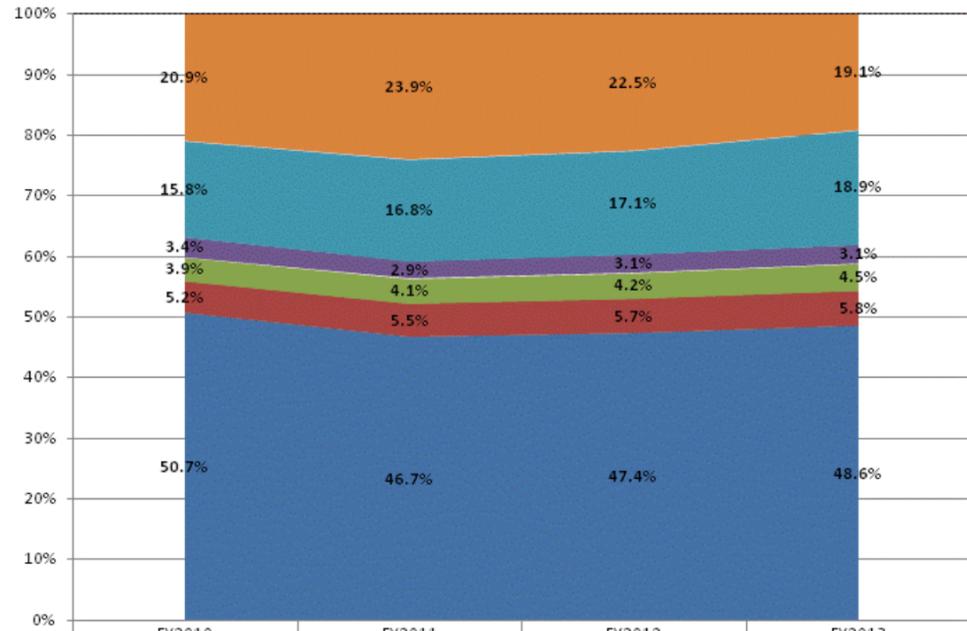
**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Southwest Allen County (125)**

M S D Southwest Allen County (125)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$36,852,482	50.4%	\$34,721,261	47.3%	\$32,846,363	47.4%	\$33,013,808	48.6%
Student Instructional Support	\$4,738,520	6.5%	\$6,422,617	8.8%	\$6,906,919	10.0%	\$6,976,390	10.3%
Overhead and Operational	\$13,037,201	17.8%	\$14,875,102	20.3%	\$14,001,827	20.2%	\$14,958,863	22.0%
Nonoperational	\$18,552,290	25.4%	\$17,339,932	23.6%	\$15,571,780	22.5%	\$12,960,124	19.1%
Grand Total	\$73,180,493		\$73,358,913		\$69,326,888		\$67,909,185	

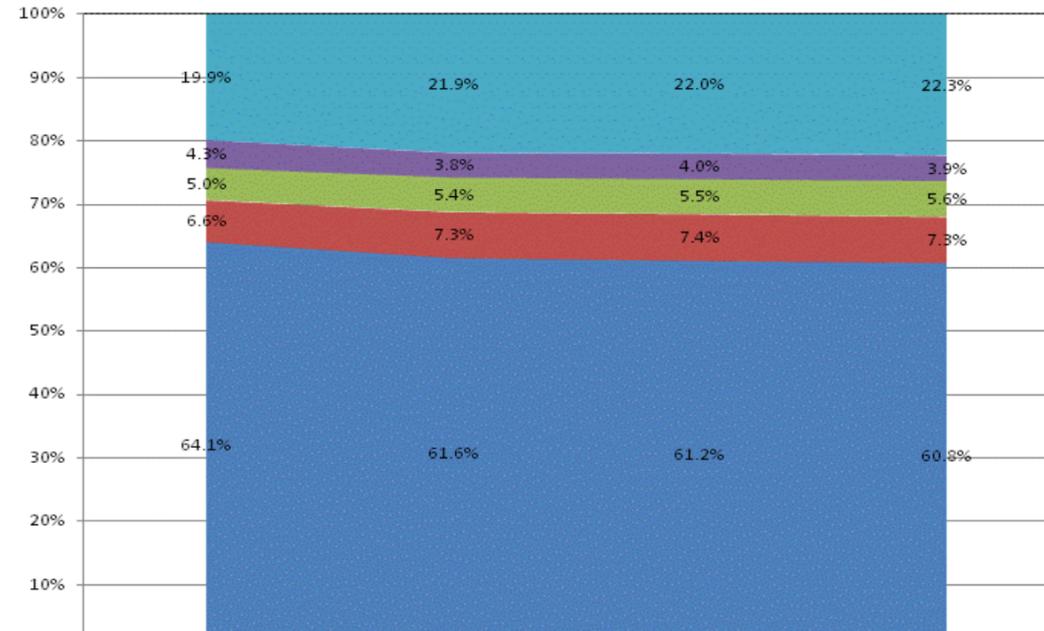
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	56.8%	56.1%	57.3%	58.9%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	20.9%	23.9%	22.5%	19.1%
Other Overhead and Operational	15.8%	16.8%	17.1%	18.9%
Corporation Administration	3.4%	2.9%	3.1%	3.1%
School Administration	3.9%	4.1%	4.2%	4.5%
Other Student Instructional Support	5.2%	5.5%	5.7%	5.8%
Student Academic Achievement	50.7%	46.7%	47.4%	48.6%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	19.9%	21.9%	22.0%	22.3%
Corporation Administration	4.3%	3.8%	4.0%	3.9%
School Administration	5.0%	5.4%	5.5%	5.6%
Other Student Instructional Support	6.6%	7.3%	7.4%	7.3%
Student Academic Achievement	64.1%	61.6%	61.2%	60.8%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$70,352	\$576,109	\$865,246	\$1,080,081	> 500%	87%	25%
11100 Regular Programs; Elementary	\$8,337,261	\$10,602,807	\$9,673,530	\$9,807,284	18%	-8%	1%
11200 Regular Programs; Middle/Junior High	\$4,035,301	\$5,815,324	\$5,713,070	\$5,720,849	42%	-2%	0%
11300 Regular Programs; High School	\$5,862,536	\$7,433,774	\$7,362,670	\$7,462,087	27%	0%	1%
11430 Vocational Education; Distributive Education	\$109,096	\$256,845	\$278,700	\$290,754	167%	13%	4%
11450 Vocational Education; Consumer and Homemaking	\$209,486	\$311,000	\$121,962	\$171,898	-18%	-45%	41%
11480 Vocational Education; Industrial Education A	\$204,524	\$293,287	\$235,851	\$239,322	17%	-18%	1%
11520 Vocational Education; Area School Participation	\$0	\$431,597	\$233,020	\$34,059	N/A	-92%	-85%
11630 Regular Programs; Alternative Education Programs; High School	\$201,882	\$169,115	\$112,715	\$112,929	-44%	-33%	0%
11910 Other Regular Programs; Competency Testing	\$2,175	\$1,283	\$2,990	\$9,314	328%	> 500%	212%
12110 Gifted And Talented; Gifted and Talented	\$454,006	\$862,393	\$738,453	\$717,413	58%	-17%	-3%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$2,531,187	\$2,586,023	\$2,548,875	N/A	1%	-1%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$1,065,676	\$1,098,264	\$1,183,792	N/A	11%	8%
12330 Physical Impairment; Visual Impairment	\$0	\$71,311	\$78,955	\$95,345	N/A	34%	21%
12340 Physical Impairment; Hearing Impairment	\$0	\$92,103	\$109,861	\$153,171	N/A	66%	39%
12350 Physical Impairment; Homebound	\$21,401	\$33,588	\$51,037	\$54,305	154%	62%	6%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$295,186	\$413,230	\$349,899	N/A	19%	-15%
12510 Culturally Different; Communication Disorders	\$198,314	\$80,676	\$0	\$0	-100%	-100%	N/A
12710 Equal Opportunity At Risk	\$68,732	\$95,265	\$102,841	\$101,567	48%	7%	-1%
12810 Special Education Preschool	\$0	\$0	\$172,244	\$341,803	N/A	N/A	98%
12900 Other Special Programs	\$4,775,354	\$757,676	\$450,631	\$471,355	-90%	-38%	5%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$120	\$0	\$30	N/A	-75%	N/A
14100 Summer School Programs; Elementary	\$71,764	\$0	\$0	\$0	-100%	N/A	N/A
14200 Summer School Programs; Middle/Junior High School	\$23,518	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$131,672	\$136,285	\$122,255	\$148,017	12%	9%	21%
16100 Remediation Testing	\$11,191	\$12,644	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$198,299	\$317,029	\$471,264	\$542,243	173%	71%	15%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$393,132	\$0	\$0	\$0	-100%	N/A	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$122,486	\$0	\$0	\$0	-100%	N/A	N/A
17900 Payments to Other Governmental Units Within State; Other	\$287	\$0	\$919	\$469	63%	N/A	-49%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$1,471	\$3,370	N/A	N/A	129%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$36,654	\$14,177	\$7,516	\$1,180	-97%	-92%	-84%
22130 Improvement of Instruction; Instructional Staff Training	\$71,890	\$225,819	\$109,675	\$116,705	62%	-48%	6%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$85,436	\$284,452	\$190,071	\$199,808	134%	-30%	5%
22220 Library/Media Services; School Library	\$657,537	\$744,846	\$596,815	\$611,934	-7%	-18%	3%
22230 Library/Media Services; Audiovisual	\$32,466	\$20,873	\$13,873	\$26,597	-18%	27%	92%
22250 Library/Media Services; Computer Assisted Instruction Services	\$504	\$460	\$495	\$0	-100%	-100%	-100%
22290 Library/Media Services; Other Educational Media Services	\$77	\$811	\$0	\$0	-100%	-100%	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$2,200	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$622,663	\$0	\$7,080	\$7,080	-99%	N/A	0%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$323,736	\$323,397	\$331,912	N/A	3%	3%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$1,250	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$48,333	\$0	N/A	N/A	-100%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$858,432	\$544,749	\$76,299	N/A	-91%	-86%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$1,925	\$0	\$2,023	N/A	5%	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$651	\$41	N/A	N/A	-94%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$6,507	\$0	N/A	N/A	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$1,134,493	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$28,144,489	\$34,721,261	\$32,846,363	\$33,013,808	17%	-5%	1%

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M S D Southwest Allen County (125)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$1,028,717	\$1,322,957	\$1,410,441	\$1,420,871	38%	7%	1%
21240 Guidance Services; Information Services	\$0	\$0	\$6,370	\$6,300	N/A	N/A	-1%
21340 Health Services; Nurse Services	\$259,293	\$438,828	\$471,199	\$484,251	87%	10%	3%
21390 Health Services; Other Health Services	\$25,595	\$3,031	\$3,097	\$3,037	-88%	0%	-2%
21430 Psychological Counseling	\$0	\$420,014	\$588,442	\$489,475	N/A	17%	-17%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$413,762	\$511,446	\$541,548	N/A	31%	6%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$2,515	\$1,849	N/A	N/A	-26%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$0	\$0	\$20,351	\$72,636	N/A	N/A	257%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$118,583	\$120,834	\$137,268	N/A	16%	14%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$160,158	\$106,352	\$72,808	N/A	-55%	-32%
21810 Special Education Administration; Service Area Direction	\$0	\$339,942	\$430,256	\$410,652	N/A	21%	-5%
21890 Special Education Administration; Other Special Education Administration	\$1,650	\$141,834	\$153,328	\$122,295	> 500%	-14%	-20%
21910 Other Support Services, Students; Service Area Direction	\$0	\$126,829	\$138,978	\$173,427	N/A	37%	25%
21990 Other Support Services, Students; Other Student Services	\$46,670	\$466	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$1,988,452	\$2,749,563	\$2,778,709	\$2,871,416	44%	4%	3%
24900 Other Support Services, School Administration	\$173,710	\$186,651	\$164,600	\$168,557	-3%	-10%	2%
Student Instructional Support Total	\$3,524,087	\$6,422,617	\$6,906,919	\$6,976,390	98%	9%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$46,096	\$38,178	\$28,886	\$33,827	-27%	-11%	17%
23150 Board of Education; Legal Services	\$84,338	\$102,806	\$102,433	\$67,029	-21%	-35%	-35%
23160 Board of Education; Promotion Expenses	\$7,603	\$14,612	\$2,770	\$2,104	-72%	-86%	-24%
23210 Executive Administration; Office of The Superintendent	\$402,223	\$599,955	\$563,972	\$577,333	44%	-4%	2%
23290 Executive Administration; Other Executive Administration Services	\$19,793	\$17,328	\$23,347	\$21,561	9%	24%	-8%
25110 Fiscal Services; Office of The Business Manager	\$418,557	\$497,312	\$431,539	\$463,520	11%	-7%	7%
25191 Other Fiscal Services; Refund of Revenue	\$64	\$545	\$5,360	\$1,812	> 500%	233%	-66%
25192 Other Fiscal Services; Petty Cash	\$0	\$45	\$0	\$0	N/A	-100%	N/A
25199 Other Fiscal Services; Other	\$0	\$2,673	\$14,344	\$10,088	N/A	277%	-30%
25720 Personnel Services; Recruitment and Placement	\$195,930	\$281,978	\$291,013	\$301,088	54%	7%	3%
25750 Personnel Services; Health Services	\$0	\$0	\$0	\$1,384	N/A	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$110,503	\$116,635	\$116,700	N/A	6%	0%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$66,029	\$121,684	\$142,490	N/A	116%	17%
25850 Administrative Technology Services; Network Support	\$0	\$141,326	\$158,074	\$157,590	N/A	12%	0%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$63,191	\$269,175	\$237,348	N/A	276%	-12%
25890 Other Technology Services	\$0	\$0	\$3,840	\$0	N/A	N/A	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,696,282	\$4,875,564	\$4,532,850	\$4,610,636	25%	-5%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$89,267	\$123,761	\$94,712	\$63,288	-29%	-49%	-33%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,660,173	\$704,448	\$395,485	\$427,357	-74%	-39%	8%
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$12,796	\$22,299	\$24,603	\$19,100	49%	-14%	-22%
26600 Operation and Maintenance of Plant Services; Security Services	\$26,500	\$32,250	\$25,180	\$38,601	46%	20%	53%
26700 Operation and Maintenance of Plant Services; Insurance	\$221,690	\$220,659	\$213,619	\$250,643	13%	14%	17%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$1,180,686	\$1,264,091	\$1,288,713	N/A	9%	2%
27010 Student Transportation; Service Area Direction	\$206,637	\$1,132,539	\$305,150	\$1,048,688	408%	-7%	244%
27100 Student Transportation; Vehicle Operation	\$838,855	\$1,324,686	\$1,409,402	\$1,457,825	74%	10%	3%
27200 Student Transportation; Monitoring Services	\$75,253	\$90,079	\$99,214	\$98,697	31%	10%	-1%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$504,129	\$761,419	\$831,197	\$721,711	43%	-5%	-13%
27400 Student Transportation; Purchase of School Buses	\$672,684	\$0	\$0	\$0	-100%	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$37,749	\$38,979	\$38,913	\$45,229	20%	16%	16%
27700 Student Transportation; Contracted Transportation Services	\$0	\$6,178	\$6,507	\$6,636	N/A	7%	2%

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27900 Student Transportation; Other Student Transportation Services	\$46,072	\$1,703	\$1,158	\$1,050	-98%	-38%	-9%
27910 Student Transportation; Bus Driver Training	\$2,126	\$0	\$0	\$0	-100%	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$51,904	\$1,298,323	\$83,920	\$88,704	71%	-93%	6%
31200 Food Services Operations; Food Preparation and Dispensing	\$647,702	\$1,058,850	\$1,033,841	\$1,073,351	66%	1%	4%
31400 Food Services Operations; Food Purchases	\$895,605	\$0	\$0	\$1,347,356	50%	N/A	N/A
31900 Other Food Services	\$118,389	\$66,200	\$1,508,913	\$237,403	101%	259%	-84%
Overhead and Operational Total	\$10,978,417	\$14,875,102	\$14,001,827	\$14,958,863	36%	1%	7%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$25,000	\$1,813	\$0	\$7,806	-69%	330%	N/A
33300 Civic Services	\$0	\$0	\$10,025	\$2,311	N/A	N/A	-77%
33400 Athletic Coaches	\$204,825	\$235,568	\$651,398	\$657,728	221%	179%	1%
33500 Welfare Activities Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33910 High School Band Uniforms	\$3,225	\$5,000	\$0	\$0	-100%	-100%	N/A
33930 Latch Key Kid Program	\$144,780	\$0	\$0	\$0	-100%	N/A	N/A
33940 Child Care Services	\$0	\$169,168	\$158,455	\$172,347	N/A	2%	9%
33990 Other Community Services; Other	\$1,958	\$12,807	\$22,096	\$10,000	411%	-22%	-55%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$473,126	\$540,123	\$356,219	\$342,738	-28%	-37%	-4%
43000 Facilities Acquisition and Construction; Professional Services	\$66,805	\$18,643	\$47,442	\$301,734	352%	> 500%	> 500%
45100 Building Acquisition, Construction and Improvements	\$3,557,758	\$985,598	\$1,226,732	\$441,731	-88%	-55%	-64%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$394,569	\$0	N/A	N/A	-100%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$152,475	N/A	N/A	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$5,758	\$223	N/A	N/A	-96%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,055,694	\$2,479,026	\$1,978,248	\$1,632,036	-21%	-34%	-18%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$28,339	\$59,834	\$73,103	\$53,212	88%	-11%	-27%
51100 Debt Services; Principal on Debt; Bonds	\$200,000	\$230,000	\$285,000	\$150,000	-25%	-35%	-47%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$210,796	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$230,851	\$196,808	\$126,377	\$47,953	-79%	-76%	-62%
52200 Debt Services; Interest on Debt; Temporary Loans	\$87,546	\$289,169	\$0	\$1	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$11,346,915	\$8,416,084	\$8,098,109	\$6,930,000	-39%	-18%	-14%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$3,700,277	\$2,130,978	\$1,845,972	N/A	-50%	-13%
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$0	N/A	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$1,060	N/A	N/A	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$14	\$2,542	\$0	N/A	-100%	-100%
60150 Nonprogramed Charges; Donations to a Foundation	\$0	\$0	\$4,728	\$0	N/A	N/A	-100%
60700 Nonprogramed Charges; Scholarships	\$8,018	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$18,434,839	\$17,339,932	\$15,571,780	\$12,960,124	-30%	-25%	-17%
Prorated By Fund							
26491 2007 Account Code - PERF	\$579,349	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,371,453	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$171,497	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$8,005,658	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,530	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$967,172	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$12,098,660	\$0	\$0	\$0	N/A	N/A	N/A